



State of Kansas  
City

2016.

**CERTIFICATE**

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

City of Osborne, Kansas

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	970,155	408,777 66.743
Debt Service	10-113	9	178,568	123,225 20.120
Library	12-1220	10	71,003	51,808 8.459
Recreation	12-1927	11	12,246	10,157 1.659
Industrial	12-1617H	12	7,289	
Special Highway		13	44,002	
Special Parks		13	18,498	
Equipment		14	1,535	
Permanent Rec. Park Equip		14	34,756	
Golf		15	41,181	
Electric & Water		15	2,617,417	
Electric Utility Reserve		16	70,000	
Sewer		16	126,000	
Airport		17	14,500	
Non-Budgeted Funds		18		
<b>Totals</b>		xxxxxx	4,207,150	593,967 96.981
Notice of the vote to adopt required to be published and attached to the budget?			No	County Clerk's Use Only
Budget Summary		19		6,124,715
Neighborhood Revitalization		20		Nov 1, 2015 Total Assessed Valuation

Assisted by:

ADAMS, BROWN, BERAN  
& BALL, CHTD.

Address:

PO BOX 1186

HAYS, KS 67601

Email:

Date Attested: August 22, 2015

Vivian Aguirre  
County Clerk

Albert R. Eakin, Mayor  
George R. Eakin, Mayor  
Mark D. Dutton  
Conrad M. Dutton  
Ronald L. Kren  
Keeli Throentm  
Governing Body

City of Osborne, Kansas

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 553,116
2. Debt service levy in 2015 budget	- \$ 75,351
3. Tax levy excluding debt service	\$ 477,765

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+	38,863	
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+	353,605	
5b. Personal property 2014	-	434,313	
5c. Increase in personal property (5a minus 5b)	+	0	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	-	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2015 :	+	22,480	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		61,343	
9. Total estimated valuation July 1, 2015		6,140,991	
10. Total valuation less valuation adjustment (9 minus 8)		6,079,648	
11. Factor for increase (8 divided by 10)		0.01009	
12. Amount of increase (11 times 3)	+	\$ 4,821	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	482,586	
14. Debt service levy in this 2016 budget		123,225	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		605,811	
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%	
17. Consumer Price Index adjustment (3 times 16)	\$	7,644	
18. Maximum levy for budget year 2016, including debt service, not requiring notice of vote publication. (15 plus 17)	\$	613,455	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Osborne, Kansas

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	421,795	80,137	1,290	1,222	4,834	374
Debt Service	75,351	14,316	230	218	863	67
Library	45,944	8,729	140	133	526	41
Recreation	10,026	1,905	31	29	115	9
Industrial						
TOTAL	553,116	105,087	1,691	1,602	6,338	491

County Treas Motor Vehicle Estimate 105,087

County Treas Recreational Vehicle Estimate 1,691

County Treas 16/20M Vehicle Estimate 1,602

County Treas Commercial Vehicle Tax Estimate 6,338

County Treas Watercraft Tax Estimate 491

Motor Vehicle Factor 0.18999

Recreational Vehicle Factor 0.00306

16/20 Vehicle Factor 0.00290

Commercial Vehicle Factor 0.01146

Watercraft Factor 0.00089

City of Osborne, Kansas

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Electric and Water Fund	General Fund	135,000	153,000	150,000	K.S.A. 12-825d
Electric and Water Fund	Bond and Interest Fund	35,000	52,000	52,000	K.S.A. 12-825d
Electric and Water Fund	Electric Utility Reserve	-	-	10,000	K.S.A. 12-825d
Recreation Fund	Perm. Rec, Park Equip, and Facilities Fund	4,500	4,000	4,000	Council Approved
Golf Fund	Electric and Water Fund	5,562	-	-	Council Approved
General Fund	Electric and Water Fund	7,578	-	-	K.S.A. 12-825d
Sewer Fund	Electric and Water Fund	1,202	-	-	K.S.A. 12-825d
Electric Utility Reserve	General Fund	-	70,000	70,000	K.S.A. 12-631p
	Totals	188,842	279,000	286,000	
	Adjustments*				
	Adjusted Totals	188,842	279,000	286,000	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006A	01/30/06	12/01/21	3.75-5.20	175,000	84,000	6/1 & 12/1	12/1	3,393	12,000	2,925	12,000
Series 2012A	01/13/12	12/01/21	0.50-3.00	895,000	645,000	6/1 & 12/1	12/1	15,983	85,000	14,538	90,000
Series 2012B	11/27/12	12/01/22	0.50-2.25	475,000	385,000	6/1 & 12/1	12/1	6,575	45,000	6,125	45,000
Total G.O. Bonds					1,114,000			25,951	142,000	23,588	147,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution	04/28/09	09/01/30	2.67	292,010	241,298	2/1 & 8/1	2/1 & 8/1	6,361	12,269	6,031	12,599
Total Other					241,298			6,361	12,269	6,031	12,599
Total Indebtedness					1,355,298			32,312	154,269	29,619	159,599

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2016**

Library found in: City of Osborne, Kansas  
Osborne County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$44,566	\$51,808
Delinquent Tax	\$1,036	\$0
Motor Vehicle Tax	\$9,358	\$8,729
Recreational Vehicle Tax	\$144	\$140
16/20M Vehicle Tax	\$293	\$133
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$55,397	\$60,810
Difference in Total Taxes:	\$5,413	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$5,718,787	\$6,140,991
Did Assessed Valuation Decrease?	No	
Levy Rate	8.034	8.436
Difference in Levy Rate:	0.402	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	147,508	100,009	65,616
Receipts:			
Ad Valorem Tax	350,177	409,141	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,136	8,815	0
Motor Vehicle Tax	74,201	72,473	80,137
Recreational Vehicle Tax	1,280	1,112	1,290
16/20M Vehicle Tax	2,392	2,266	1,222
Commercial Vehicle Tax	4,394	0	4,834
Watercraft Tax	0	0	374
Escape Tax	2,943	0	0
Local Alcoholic Liquor	128	205	205
Local Sales/Use Tax	61,037	56,000	56,000
Licenses and Permits	8,123	4,500	4,500
Franchise Taxes	39,539	33,000	33,000
Highway Connecting Links	9,000	9,000	9,000
Fines and Bond Payments	24,733	7,500	7,500
Sales of Assets	6,033	0	0
Cemetery Lots and Permits	3,925	2,000	2,000
Osborne County Rock Receipts	1,247	500	500
Sales of Fireworks	7,000	100	100
Employee Insurance Reimbursement	50,011	51,600	51,600
Refunds	509	0	0
Rent Income	5,910	6,000	6,000
Swimming Pool	9,737	11,500	11,500
Donations	2,240	0	0
Transfers In	135,000	223,000	220,000
Interest on Idle Funds	5,376	5,500	5,500
Miscellaneous	1,658	500	500
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>814,729</b>	<b>904,712</b>	<b>495,762</b>
<b>Resources Available:</b>	<b>962,237</b>	<b>1,004,721</b>	<b>561,378</b>



City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Government	94,798	103,000	106,500
Police Department	161,617	185,920	166,900
Fire Department	15,118	12,450	16,450
Street Department	147,135	165,817	184,057
Ball Field	9,001	10,900	11,200
Park Department	51,391	56,416	51,081
Cemetery	4,523	4,100	4,100
Swimming Pool	29,551	39,000	42,000
Tort Liability	2,718	3,500	3,500
Economic Development	28,015	27,225	28,000
Golf	35,304	31,724	36,500
City Office Building	16,592	19,000	19,000
Employee Benefits	225,654	242,631	264,000
Ambulance	27,000	27,000	27,000
Subtotal Detail	848,417	928,683	960,288
Neighborhood Revitalization Rebate	13,811	10,422	9,867
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>862,228</b>	<b>939,105</b>	<b>970,155</b>
Unencumbered Cash Balance Dec 31	100,009	65,616	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	961,718	967,664	970,155
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			970,155
Tax Required			408,777
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			408,777

City of Osborne, Kansas

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	42,453	48,000	50,500
Contractual	49,182	52,000	53,000
Commodities	2,143	2,000	2,000
Miscellaneous	1,020	1,000	1,000
<b>Total</b>	<b>94,798</b>	<b>103,000</b>	<b>106,500</b>
<b>Police Department</b>			
Salaries	116,371	126,720	128,700
Contractual	5,462	8,200	8,200
Commodities	21,572	18,000	18,000
Fuel/Miscellaneous	8,987	10,000	12,000
Capital Outlay	9,225	23,000	0
<b>Total</b>	<b>161,617</b>	<b>185,920</b>	<b>166,900</b>
<b>Fire Department</b>			
Contractual	4,446	6,150	6,150
Commodities	10,672	6,300	10,300
<b>Total</b>	<b>15,118</b>	<b>12,450</b>	<b>16,450</b>
<b>Street Department</b>			
Salaries	26,822	28,803	30,243
Contractual	3,440	8,500	8,500
Commodities	63,702	70,000	70,000
Equipment/Fuel	9,637	11,500	12,500
Capital Outlay	950	10,000	25,800
Street Sweeper Loan Payment	37,014	37,014	37,014
Transfers Out	5,570	0	0
<b>Total</b>	<b>147,135</b>	<b>165,817</b>	<b>184,057</b>
<b>Ball Field</b>			
Salaries	3,618	6,500	4,500
Contractual	10	400	2,100
Commodities	3,801	4,000	4,600
Transfers Out	1,572	0	0
<b>Total</b>	<b>9,001</b>	<b>10,900</b>	<b>11,200</b>
<b>Page 8b - Total</b>	<b>427,669</b>	<b>478,087</b>	<b>485,107</b>

City of Osborne, Kansas

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Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>Park Department</b>			
Salaries	34,023	33,316	34,981
Contractual	1,016	1,500	1,500
Commodities	4,318	5,000	5,000
Fuel	1,692	2,600	2,600
Capital Outlay	10,328	14,000	7,000
Transfers Out	14	0	0
<b>Total</b>	<b>51,391</b>	<b>56,416</b>	<b>51,081</b>
<b>Cemetery</b>			
Salaries	2,170	0	0
Contractual	48	400	400
Commodities	1,863	3,500	3,500
Fuel	442	200	200
<b>Total</b>	<b>4,523</b>	<b>4,100</b>	<b>4,100</b>
<b>Swimming Pool</b>			
Salaries	21,252	23,000	23,000
Contractual	311	2,500	2,500
Commodities	7,988	11,500	11,500
Capital Outlay	0	2,000	5,000
<b>Total</b>	<b>29,551</b>	<b>39,000</b>	<b>42,000</b>
<b>Tort Liability</b>			
Contractual	2,718	3,500	3,500
<b>Total</b>	<b>2,718</b>	<b>3,500</b>	<b>3,500</b>
<b>Economic Development</b>			
Salaries	28,015	27,225	28,000
<b>Total</b>	<b>28,015</b>	<b>27,225</b>	<b>28,000</b>
<b>Golf</b>			
Salaries	35,304	31,724	36,500
<b>Total</b>	<b>35,304</b>	<b>31,724</b>	<b>36,500</b>
<b>City Office Building</b>			
Salaries	6,089	6,500	6,500
Contractual	8,761	10,000	10,000
Commodities	1,320	2,500	2,500
Transfers Out	422	0	0
<b>Total</b>	<b>16,592</b>	<b>19,000</b>	<b>19,000</b>
<b>Page 8c - Total</b>	<b>168,094</b>	<b>180,965</b>	<b>184,181</b>

City of Osborne, Kansas

2016

Adopted Budget General Fund - Detail Page 3	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
<b>Employee Benefits</b>			
Health Insurance	133,571	145,000	165,000
Payroll Tax	27,021	29,000	29,000
Retirement	32,380	35,631	37,000
Unemployment	540	1,000	1,000
Workers Comp	32,142	32,000	32,000
Total	225,654	242,631	264,000
<b>Ambulance</b>			
Capital Outlay	27,000	27,000	27,000
Total	27,000	27,000	27,000
Page 8d - Total	252,654	269,631	291,000
Page 8c - Total	168,094	180,965	184,181
Page 8b - Total	427,669	478,087	485,107
Grand Total	848,417	928,683	960,288

City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,836	6,155	-12,351
Receipts:			
Ad Valorem Tax	113,759	73,090	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,324	1,577	
Motor Vehicle Tax	13,459	23,543	14,316
Recreational Vehicle Tax	237	361	230
16/20M Vehicle Tax	279	736	218
Commercial Vehicle Tax	890	0	863
Watercraft Tax	0	0	67
Escape Tax	516	0	0
Transfers In	35,000	52,000	52,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>165,464</b>	<b>151,307</b>	<b>67,694</b>
<b>Resources Available:</b>	<b>180,300</b>	<b>157,462</b>	<b>55,343</b>
Expenditures:			
Bond Principal	142,000	142,000	147,000
Interest	27,658	25,951	23,588
Cash Basis Reserve	0	0	5,000
Neighborhood Revitalization Rebate	4,487	1,862	2,980
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>174,145</b>	<b>169,813</b>	<b>178,568</b>
Unencumbered Cash Balance Dec 31	6,155	-12,351	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	178,816	174,813	178,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,568
		Tax Required	123,225
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	123,225

See Tab D

City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	26,368	24,609	9,626
Receipts:			
Ad Valorem Tax	45,218	44,566	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,035	1,036	0
Motor Vehicle Tax	8,891	9,358	8,729
Recreational Vehicle Tax	153	144	140
16/20M Vehicle Tax	287	293	133
Commercial Vehicle Tax	526	0	526
Watercraft Tax	0	0	41
Escape Tax	243	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>56,353</b>	<b>55,397</b>	<b>9,569</b>
<b>Resources Available:</b>	<b>82,721</b>	<b>80,006</b>	<b>19,195</b>
Expenditures:			
Personal Services	27,312	29,000	31,000
Contractual	898	3,000	2,000
Commodities	1,119	1,500	1,500
Capital Outlay	0	5,000	5,000
Appropriations to Library Board	27,000	28,745	28,750
Neighborhood Revitalization Rebate	1,783	1,135	1,253
Miscellaneous	0	2,000	1,500
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>58,112</b>	<b>70,380</b>	<b>71,003</b>
Unencumbered Cash Balance Dec 31	24,609	9,626	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	66,828	70,380	71,003
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			71,003
Tax Required			51,808
Delinquent Comp Rate: 0.0%			0
Amount of 2015 Ad Valorem Tax			51,808

City of Osborne, Kansas

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	492	205	0
Receipts:			
Ad Valorem Tax	9,274	9,725	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	215	251	0
Motor Vehicle Tax	1,977	1,918	1,905
Recreational Vehicle Tax	34	29	31
16/20M Vehicle Tax	55	60	29
Commercial Vehicle Tax	123	0	115
Watercraft Tax	0	0	9
Escape Tax	51	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>11,729</b>	<b>11,983</b>	<b>2,089</b>
<b>Resources Available:</b>	<b>12,221</b>	<b>12,188</b>	<b>2,089</b>
Expenditures:			
Contractual	6,200	6,850	7,100
Commodities	0	0	0
Summer Recreation Program	950	950	700
Transfers Out	4,500	4,000	4,000
Neighborhood Revitalization Rebate	366	248	246
Miscellaneous	0	140	200
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>12,016</b>	<b>12,188</b>	<b>12,246</b>
Unencumbered Cash Balance Dec 31	205	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	12,339	12,248	12,246
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,246
		Tax Required	10,157
	Delinquent Comp Rate:	0.0%	0
	Amount of 2015 Ad Valorem Tax		10,157

City of Osborne, Kansas

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

<b>Industrial</b>	<b>Prior Year Actual for 2014</b>	<b>Current Year Estimate for 2015</b>	<b>Proposed Budget Year for 2016</b>
Unencumbered Cash Balance Jan 1	14,781	12,812	7,289
Receipts:			
Ad Valorem Tax	111	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	1,302	0	
Recreational Vehicle Tax	24	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	102	0	
Watercraft Tax	0	0	
Escape Tax	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,539</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>16,320</b>	<b>12,812</b>	<b>7,289</b>
Expenditures:			
Economic Development	2,200	2,200	2,200
Contractual	1,308	3,323	244
Commodities	0	0	0
Capital Outlay	0	0	4,845
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>3,508</b>	<b>5,523</b>	<b>7,289</b>
Unencumbered Cash Balance Dec 31	12,812	7,289	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	11,045	10,368	7,289
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,289
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2015 Ad Valorem Tax	0



City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	34,049	33,249	29,222
Receipts:			
State of Kansas Gas Tax	36,640	36,690	36,750
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>36,640</b>	<b>36,690</b>	<b>36,750</b>
<b>Resources Available:</b>	<b>70,689</b>	<b>69,939</b>	<b>65,972</b>
Expenditures:			
Personal Services	26,476	27,717	29,102
Contractual	0	4,000	4,000
Commodities	10,964	9,000	10,900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>37,440</b>	<b>40,717</b>	<b>44,002</b>
Unencumbered Cash Balance Dec 31	33,249	29,222	21,970
2014/2015/2016 Budget Authority Amount:	40,174	40,717	44,002

Adopted Budget Special Parks	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	17,958	18,086	18,292
Receipts:			
Liquor Tax	128	206	206
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>128</b>	<b>206</b>	<b>206</b>
<b>Resources Available:</b>	<b>18,086</b>	<b>18,292</b>	<b>18,498</b>
Expenditures:			
Capital Outlay	0	0	18,498
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>18,498</b>
Unencumbered Cash Balance Dec 31	18,086	18,292	0
2014/2015/2016 Budget Authority Amount:	18,313	18,370	18,498

City of Osborne, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Equipment	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,535	1,535	1,535
Receipts:			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>1,535</b>	<b>1,535</b>	<b>1,535</b>
Expenditures:			
Capital Outlay	0	0	1,535
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,535</b>
Unencumbered Cash Balance Dec 31	1,535	1,535	0
2014/2015/2016 Budget Authority Amount:	1,535	1,535	1,535

Adopted Budget Permanent Rec. Park Equip	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	22,256	26,756	30,756
Receipts:			
Transfers In	4,500	4,000	4,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,500</b>	<b>4,000</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>26,756</b>	<b>30,756</b>	<b>34,756</b>
Expenditures:			
Capital Outlay	0	0	34,756
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>34,756</b>
Unencumbered Cash Balance Dec 31	26,756	30,756	0
2014/2015/2016 Budget Authority Amount:	23,441	30,256	34,756

City of Osborne, Kansas

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Golf	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,857	3,074	3,581
Receipts:			
Fees and Collections	27,862	28,000	28,000
Rent	8,589	9,600	9,600
Miscellaneous	614	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>37,065</b>	<b>37,600</b>	<b>37,600</b>
<b>Resources Available:</b>	<b>40,922</b>	<b>40,674</b>	<b>41,181</b>
Expenditures:			
Salaries	3,822	5,000	5,000
Contractual	4,426	15,000	15,000
Commodities	24,038	12,419	12,500
Capital Outlay	0	4,674	8,681
Transfers Out	5,562	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>37,848</b>	<b>37,093</b>	<b>41,181</b>
Unencumbered Cash Balance Dec 31	3,074	3,581	0
2014/2015/2016 Budget Authority Amount:	40,538	41,100	41,181

Adopted Budget Electric & Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	399,078	471,811	405,970
Receipts:			
Electric Service Collections and Related Fees	2,312,116	2,230,000	2,230,000
Refunds	10,050	5,000	5,000
Transfer In	14,342	0	0
Water Collection	201,401	215,000	215,000
Miscellaneous	15,998	15,000	15,000
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,553,907</b>	<b>2,465,000</b>	<b>2,465,000</b>
<b>Resources Available:</b>	<b>2,952,985</b>	<b>2,936,811</b>	<b>2,870,970</b>
Expenditures:			
See Electric and Water Detail Schedule	2,311,174	2,325,841	2,405,417
Transfers:			
General Fund	135,000	153,000	150,000
Electric Reserve	0	0	10,000
Bond and Interest Fund	35,000	52,000	52,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,481,174</b>	<b>2,530,841</b>	<b>2,617,417</b>
Unencumbered Cash Balance Dec 31	471,811	405,970	253,553
2014/2015/2016 Budget Authority Amount:	2,765,083	2,527,341	2,617,417

See Tab C

Adopted Budget Electric & Water - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
<b>Electric Production</b>			
Salaries	110,131	102,663	107,796
Contractual	18,179	20,000	20,000
Commodities	20,094	30,000	30,000
Capital Outlay	0	13,000	23,000
Fuel and Electricity	1,204,666	1,190,000	1,220,000
Auto	1,406	1,000	1,000
Auto Insurance	23,968	24,000	25,000
Catalytic Converter Lease	70,643	70,643	70,643
<b>Total</b>	<b>1,449,087</b>	<b>1,451,306</b>	<b>1,497,439</b>
<b>Electric Distribution</b>			
Salaries	194,292	160,000	165,000
Contractual	1,656	12,000	12,000
Commodities	68,564	65,000	65,000
Capital Outlay	78,717	45,000	45,000
Auto/Fuel	1,529	10,500	10,500
Digger Truck Lease	18,278	18,278	18,278
<b>Total</b>	<b>363,036</b>	<b>310,778</b>	<b>315,778</b>
<b>Electric Administration</b>			
Salaries	22,820	44,000	44,000
Contractual	12,742	20,000	20,000
Commodities	7,023	11,000	11,000
Insurance	15,121	15,000	15,000
Payroll Tax	24,992	30,000	30,000
Retirement	32,779	33,500	37,300
Health Insurance	103,299	110,000	110,000
Service Trust	0	7,000	7,000
Economic Development	2,962	11,800	11,800
Refunds	10,810	11,500	11,500
Sales Tax	69,487	65,000	70,000
Use Tax	1,490	5,000	2,500
Miscellaneous	3,208	2,000	2,000
<b>Total</b>	<b>306,733</b>	<b>365,800</b>	<b>372,100</b>
<b>Page 15a - Total</b>	<b>2,118,856</b>	<b>2,127,884</b>	<b>2,185,317</b>

Adopted Budget Electric & Water - Detail Expenditures	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Water Production</b>			
Salaries	49,790	44,596	45,000
Contractual	9,136	10,000	10,000
Commodities	15,094	15,000	16,000
Capital Outlay	4,244	10,000	21,000
Auto	944	1,000	1,000
<b>Total</b>	<b>79,208</b>	<b>80,596</b>	<b>93,000</b>
<b>Water Distribution</b>			
Salaries	22,922	27,511	29,100
Contractual	3,812	20,000	20,000
Commodities	15,195	10,000	10,000
Capital Outlay	2,341	13,000	13,000
Auto/Fuel	4,323	2,000	2,000
<b>Total</b>	<b>48,593</b>	<b>72,511</b>	<b>74,100</b>
<b>Water Administration</b>			
Contractual	8,296	8,000	8,000
Commodities	3,390	4,300	4,300
Insurance	4,028	4,000	4,000
Payroll Tax	3,052	5,000	5,000
Retirement	4,228	6,000	8,700
Health Insurance	20,049	13,550	19,000
Water Protection Fee	2,828	4,000	4,000
Contingency Reserve	18,596	0	0
Miscellaneous	50	0	0
<b>Total</b>	<b>64,517</b>	<b>44,850</b>	<b>53,000</b>
<b>Page 15b - Total</b>	<b>192,318</b>	<b>197,957</b>	<b>220,100</b>
<b>Page 15a - Total</b>	<b>2,118,856</b>	<b>2,127,884</b>	<b>2,185,317</b>
<b>Grand Total</b>	<b>2,311,174</b>	<b>2,325,841</b>	<b>2,405,417</b>

City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Electric Utility Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,024,456	1,024,456	810,721
Receipts:			
Transfers In	0	0	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Resources Available:</b>	<b>1,024,456</b>	<b>1,024,456</b>	<b>820,721</b>
Expenditures:			
Airport Project	0	100,000	0
Sewer Extension	0	43,735	0
Transfer to General Fund	0	70,000	70,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>213,735</b>	<b>70,000</b>
Unencumbered Cash Balance Dec 31	1,024,456	810,721	750,721
2014/2015/2016 Budget Authority Amount:	70,000	170,000	70,000

See Tab C

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	181,259	195,788	192,308
Receipts:			
Customer Sales	88,743	91,000	91,000
Miscellaneous	212	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>88,955</b>	<b>91,000</b>	<b>91,000</b>
<b>Resources Available:</b>	<b>270,214</b>	<b>286,788</b>	<b>283,308</b>
Expenditures:			
Personal Services	29,076	31,000	31,500
Contractual	3,134	8,000	10,500
Commodities	7,223	10,500	8,500
Capital Outlay	0	0	30,670
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	601	5,500	3,000
Insurance	4,028	4,500	4,500
Auto	8	3,000	5,000
Payroll Taxes	2,117	3,000	3,000
Health Insurance	5,604	7,000	7,000
Retirement	2,803	3,350	3,700
Transfers Out	1,202	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>74,426</b>	<b>94,480</b>	<b>126,000</b>
Unencumbered Cash Balance Dec 31	195,788	192,308	157,308
2014/2015/2016 Budget Authority Amount:	111,040	113,630	126,000

City of Osborne, Kansas

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Airport	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	49,768	53,623	48,623
Receipts:			
Rent	10,530	8,000	8,000
State Aid	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,530</b>	<b>8,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>60,298</b>	<b>61,623</b>	<b>56,623</b>
Expenditures:			
Salaries	0	0	1,500
Contractual	4,698	8,000	8,000
Commodities	1,945	5,000	5,000
Capital Outlay	0	0	0
Miscellaneous	32	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,675</b>	<b>13,000</b>	<b>14,500</b>
Unencumbered Cash Balance Dec 31	53,623	48,623	42,123
2014/2015/2016 Budget Authority Amount:	52,568	13,000	14,500

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2014 is to be shown)

## Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

[illegible]

**\*\* Note: These two block figures should agree.**



2016

NOTICE OF BUDGET HEARING

The governing body of  
City of Osborne, Kansas  
will meet on August 19, 2015 at 7:00 p.m. at City Clerk's Office for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	862,228	64.757	939,105	73.756	970,155	408,777	66.565
Debt Service	174,145	21.037	169,813	13.176	178,568	123,225	20.066
Library	58,112	8.362	70,380	8.034	71,003	51,808	8.436
Recreation	12,016	1.715	12,188	1.754	12,246	10,157	1.654
Industrial	3,508		5,523		7,289		
Special Highway	37,440		40,717		44,002		
Special Parks	0		0		18,498		
Equipment	0		0		1,535		
Permanent Rec. Park Equip	0		0		34,756		
Golf	37,848		37,093		41,181		
Electric & Water	2,481,174		2,530,841		2,617,417		
Electric Utility Reserve	0		213,735		70,000		
Sewer	74,426		94,480		126,000		
Airport	6,675		13,000		14,500		
Non-Budgeted Funds	0						
Totals	3,747,572	95.871	4,126,875	96.720	4,207,150	593,967	96.721
Less: Transfers	188,842		279,000		286,000		
Net Expenditure	3,558,730		3,847,875		3,921,150		
Total Tax Levied	530,458		553,116		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,533,174		5,718,787		6,140,991		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	1,393,000	1,256,000	1,114,000
Revenue Bonds	0	0	0
Other	264,881	153,246	241,298
Lease Purchase Principal	494,450	401,440	373,925
Total	2,152,331	1,810,686	1,729,223

\*Tax rates are expressed in mills

Sharlene Ubelaker  
City Official Title: City Clerk

**2016 Neighborhood Revitalization Rebate**

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	398,110	64.828	9,867
Debt Service	120,245	19.581	2,980
Library	50,555	8.232	1,253
Recreation	9,911	1.614	246
Industrial	0	0	0
<b>TOTAL</b>	<b>578,821</b>	<b>94.255</b>	<b>14,346</b>

2015 July 1 Valuation: 6,140,991

Valuation Factor: 6,140.991

Neighborhood Revitalization Subj to Rebate: 152,204

Neighborhood Revitalization factor: 152.204

\*\*This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate Table